

1983-84

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

---

Presented and read a first time, 13 September 1984

*(Minister for Primary Industry)*

**A BILL**

FOR

**An Act to make provision for the collection of the tax imposed  
by the *Wheat Tax (Permit) Act 1984***

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title**

1. This Act may be cited as the *Wheat Tax (Permit) Collection Act 1984*.

5 **Commencement**

2. This Act shall come into operation on the day on which the *Wheat Marketing Act 1984* comes into operation.

**Interpretation**

10 3. (1) In this Act, unless the contrary intention appears—  
“Board” means the Australian Wheat Board;  
“Commonwealth Act” means the *Wheat Marketing Act 1984*;  
“season” means the period of 12 months commencing on 1 July 1984 and  
each of the next 6 succeeding periods of 12 months;

“State Act” means a State Act relating to the marketing of wheat;  
“tax” means the tax imposed by the *Wheat Tax (Permit) Act 1984*.

(2) In this Act, unless the contrary intention appears, a reference to a permit is a reference to a permit issued by the Board under section 22 of the Commonwealth Act or the corresponding provision of a State Act.

5

**Payment of tax**

4. (1) The amount of tax in respect of a permit is payable to the Board on behalf of the Commonwealth.

(2) The Board shall not issue a permit unless and until the amount of tax that will be payable if the permit is issued has been paid to the Board on behalf of the Commonwealth.

10

(3) Where an amount has been paid by a person as provided by sub-section (2) in relation to a permit and the permit is not issued, the amount so paid shall be refunded by the Board to the person.

**Payments by Board to taxpayers**

15

5. Where a person to whom a permit in respect of a season has been issued does not purchase, during the season, the quantity of wheat authorized by the permit to be purchased, the person is entitled, on application in writing made to the Board, to a payment by the Board of an amount equal to the difference between—

20

- (a) the amount of the tax paid by the person in respect of the permit; and
- (b) the amount of the tax that the person would have paid in respect of the permit if the quantity of wheat authorized by the permit to be purchased during the season had been the same as the quantity of wheat that was purchased under the permit during the season.

25